

Juvenile Accountability Incentive Block Grants (JAIBG)

Department of Health and Social Services – Program 43

I. PROGRAM OBJECTIVES

The JAIBG program emphasizes the promotion of accountability within the juvenile justice system. Community-based programs such as restitution, community work service, electronic monitoring, and youth courts are examples of accountability-based sanctions for juvenile offenders. The FY [2000] **2002** request for proposal (RFP) stated that the goal of JAIBG was to “engage communities in the process of ensuring that when an offense occurs, a juvenile is held accountable”. Most current community grantees work with the Division of Juvenile Justice providing services for youth who are the subject of criminal referrals, though a number of grantees have coordinated accountability-based services through State of Alaska District Courts, local school districts, and tribal governments.

II. PROGRAM PROCEDURES

Public Law 105-119 appropriated \$250,000,000 for a [new] Juvenile Accountability Incentive Block Grants (JAIBG) program described in Title III of H.R. 3, as passed by the House of Representatives on May 8, 1997. Eligibility for these grants is based on certification by the Governor that the state is actively considering, or will consider within one year from the date of certification, legislation, policies, or practices that, if enacted, would qualify the state for a grant under section 1802 of the H.R. 3.

Alaska’s annual share of the JAIBG appropriation is [\$1,605,800] **\$1,618,100**. For FY [2000]**2002**, a total of [approximately \$700,000] **approximately \$630,083** was made available for community-based programs.

JAIBG specifications allow funding for services for youth aged 10-18 years and call for the identification of a behavior or offense that serves as the initiating event triggering a need for services. Funding is awarded based on a competitive solicitation process and is available to those entities meeting the requirements of 7 AAC 78.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Services must be accountability-based for youth between the ages of 10 and 18 years of age.

Suggested Audit Procedures

Review:

- Contract or final Notification of Grant Award (NGA) including all conditions;
- Grant/Contract revisions and related transmittal letters;
- Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
- Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or disallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

10% of the total program cost, made up of the federal award amount and the cash match.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year. Also, a facility report is required to be submitted within 10 working days after the last day of each month.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02